

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT

Southern District of New York

In re Lehman Brothers Holdings Inc., et al.

Case No. 08-13555 (JMP)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Upton E LLC

Name of Transferee

Citigroup Financial Products Inc.

Name of Transferor

Name and Address where notices to transferee should be sent:

c/o Elliott Management Corporation

40 West 57th Street

New York, N.Y. 10019

Attn: Michael Stephan

Email mstephan@elliottmgmt.com

Phone: (212) 478-2310

Fax: (212) 478-2311

Last Four Digits of Acct #: _____

Court Claim # (if known): 27974

Amount of Claim: \$25,623,204.00*

Date Claim Filed: 9/22/2009

Phone: _____

Last Four Digits of Acct#: _____

*plus additional amounts as set forth in the proof of claim

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

Upton E LLC

By: _____

Transferee/Transferee's Agent

Elliot Greenberg, Vice President

Date: August 9, 2013

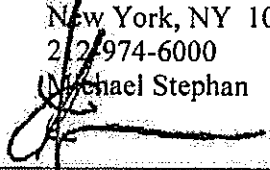
Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, CITIGROUP FINANCIAL PRODUCTS INC. (the "Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to UPTON E LLC (the "Assignee"), all right, title, interest, in and to, or arising under or in connection with, Assignor's general unsecured claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Lehman Brothers Holdings, Inc. (the "Guarantor"), one of the debtors-in-possession in the chapter 11 reorganization case entitled, In re Lehman Brothers Holdings Inc., et al., Chapter 11 Case No. 08-13555 (Jointly Administered) (JMP), pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), in the amount of USD 25,623,204.00 (the "LBHI Claim"), and assigned claim no. 27974.

Assignor hereby waives any objection to the transfer of the LBHI Claim to Assignee on the books and records of the Guarantor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be prescribed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the LBHI Claim and recognizing the Assignee as the sole owners and holders of the LBHI Claim. Assignor further directs the Guarantor, the Bankruptcy Court and all other interested parties that all further notices relating to the LBHI Claim, and all payments or distributions of money or property in respect of the LBHI Claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed
this 9th day of August, 2013.

ASSIGNEE: UPTON E LLC
Address: 40 West 57th Street
New York, NY 10019
Tel: 212-974-6000
Attention: Michael Stephan
Signature: 
Name: Elliot Greenberg
Title: Vice President
Date: _____

ASSIGNOR: CITIGROUP FINANCIAL
PRODUCTS INC.
c/o Citibank, N.A.
1615 Brett Road Ops III
New Castle, DE 19720
Attn: Brian Blessing/ Brian Broyles
Signature: _____
Name: _____
Title: _____
Date: _____

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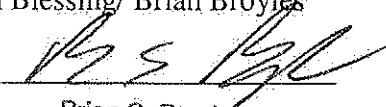
Assignor hereby waives any objection to the transfer of the LBHI Claim to Assignee on the books and records of the Guarantor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be prescribed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the LBHI Claim and recognizing the Assignee as the sole owners and holders of the LBHI Claim. Assignor further directs the Guarantor, the Bankruptcy Court and all other interested parties that all further notices relating to the LBHI Claim, and all payments or distributions of money or property in respect of the LBHI Claim, shall be delivered or made to the Assignee.

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Address: 40 West 57th Street
New York, NY 10019
Tel: 212-974-6000
Attention: Michael Stephan

Signature: _____
Name: _____
Title: _____
Date: _____

ASSIGNOR: CITIGROUP FINANCIAL
PRODUCTS INC.
c/o Citibank, N.A.
1615 Brett Road Ops III
New Castle, DE 19720
Attn: Brian Blessing/ Brian Broyles

Signature: 
Name: Brian S. Broyles
Title: Authorized Signatory
Date: _____